

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I believe that I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

CARGO STRAP WINDING APPARATUS

the specification of which is attached hereto.

I hereby declare that my residence, post office address and citizenship are as stated below next to my name.

ACKNOWLEDGMENT OF REVIEW OF PAPERS AND DUTY OF CANDOR

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37. Code of Federal Regulations, Section 1.56(a).

PRIORITY CLAIM

No applications for patent or inventor's certificate or any PCT International Application designating at least one country other than the United States of America upon the same subject matter have been filed.

POWER OF ATTORNEY

As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transfer all business in the Patent and Trademark Office connected therewith:

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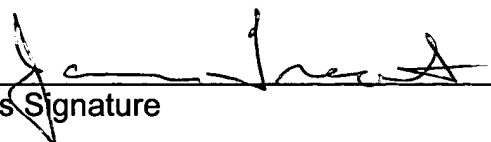
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole inventor: **James T. Treat**

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Inventor's Signature

10-31-03
Date